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Cc:

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Under section 6224(c)(1)(last sentence), a settlement by a pass-thru partner binds indirect partners to the settlement of partnership items. The problem is that the Form 870-LT (unlike the PT version of the form) has a second part separately executed with respect to affected items. A pas-thru partner cannot bind indirect partners as to partner-level items on Part II of this form.

So you are correct that the indirect partners should sign this form since the trust cannot sign Part II for them.